

EDINBURGH:  
Alarm to the  
Householders...  
1749

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# ALARM

TO THE

*Housholders and Heritors of  
the CITY of Edinburgh :*

In COPIES of

*Proposals* sent off by some in the  
City, for procuring an Act of Par-  
liament, to impose a Poors-Rate  
thereon,

AND OF

A LETTER by one of the said  
Housholders and Heritors, to a  
Friend at *London*, containing Ob-  
servations upon, and Objections  
against, said *Proposals*.

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EDINBURGH :

Printed by *Thomas Lumisden* and Company, and  
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M.DCC.XLIX.



# *To the Householders, &c.*

GENTLEMEN,

*I*N the first Part of the following Pages I but do what, in my Opinion, ought to have been done by Authority long ago; that is, subject to your Perusal, a Proposal, in which you have all a deep Concern. In the Remainder, I give you (not a Letter pretended to be wrote from a Friend to a Friend, &c, but) a Copy of a Letter actually wrote in the Words, and with the Design it bears, and dispatched to London the Day after the Proposal was hurried off.—If this Publication serves either to bring out any Reasons, satisfying you, that the Proposal is a good Thing and ought to have your Concurrence, or to set others of more Insight and Knowledge in the Subject on opposing it, if it is, as it yet appears to me to be, a very bad Thing for this Town, I have at I aim at. I am,

GENTLEMEN,

*Your most humble Servant.*

*The Copy of the Proposal is such as I could procure; if it differs in any Thing from that sent off, and so I, in any respect, will advise, that must be at the Door of those who kept the Scheme so much a Secret.*





*STATE of the present Funds of  
the Charity Work-house, and Propo-  
sals for applying to the Legislature  
for an Act of Parliament for esta-  
blishing a more equal and certain  
Fund, for the Maintenance and Sup-  
port of the Begging-Poor and Out-  
Pensioners of the City of Edinburgh.*

1mo. **T**HAT in the large House, erected  
some Years ago upon the charita-  
ble Contribution of the Inhabi-  
tants and other Donations, above 500 poor Persons  
are maintained, most of them employed in useful  
Labour, and the Boys and Girls carefully educate,  
and put out to Service, or bound to Manufacturers:  
And, besides these, there are many Out-pensioners,  
who have casual Supplies when sick, or laid aside  
from Work, for a little Time; with others, whose  
needy Circumstances entitle them to Support, al-  
tho' their former Rank and Station would make it  
indecent to lodge them under the same Roof with  
the begging Poor.

2do,



2<sup>do</sup>, From an Inspection of the Books, it appears, That the Expence of this House, at a Medium for the first four Years, amounted to 2800 *L. Sterling* yearly, altho' conducted in the most frugal Manner by the Direction of Ninety-six Managers, elected out of all the different Societies in Town.

3<sup>tio</sup>, That, in Time coming, the Annual Expence, over and above the Profits of Labour, cannot be computed at a lower Sum than 2200 *L. Sterling* a Year.

4<sup>to</sup>, That the chief Support of the House arose from the Collection at the Church-doors, which, at a Medium for Twenty Years preceeding the 1740, amounted to a Trifle above 1200 *L. a-Year*: But of late, this Fund has greatly decayed, notwithstanding the Benefit of being delivered from the Nuisance and Clamour of the begging Poor; and the Fund itself was always precarious and uncertain.

5<sup>to</sup>, A Fund, arising from Collections made in this Manner, is extremely unequal, seeing those who formerly attended Non-jurant Meeting-houses, and others who resort to no Place of publick Worship, are in a Manner totally exceded.

6<sup>to</sup>, The other ordinary Funds for the Poor do not exceed 600 *L. a-Year*, at a Medium, taking in what of late has arisen from Allotments made to the Poor by the Managers of the Lady's Assembly, as well as the Funds collected by the Kirk-Treasurer.



7mo, In order to procure a certain and equal Fund for Maintenance of the Poor, it is proposed, That the Collections at the Church-doors should be laid aside, and that the Legislature should propose an Annual Rate upon the Inhabitants without Distinction, not exceeding the Sum of 1800 *L. Sterling* a-Year, to be levy'd from the Occupiers of Lands, Tenements, and Shops, within the Royalty, effeiring to their respective valued Rents; and should authorize Trustees for putting the said Act in Execution, with Power to them to name Assessors for proportioning, and a Collector for levying, the said Annual Rate; and that the same should be subject to no Burden, except a Sum not exceeding 50 *L. Sterling*, for the Total Expence of levying the said Annual Rate, by way of Collector's Salary, Clerk's Fees, Office-rent, and other Incidents, and with a farther Sum, not exceeding 100 *L.* for the Support of the Criminals confined, and kept at hard Labour, in the large Fabrick, or House of Correction, newly erected; whence it follows, that the Residue, being 1650 *L.* joined with the ordinary Revenue, amounting to 600 *L.* only, exceeds the above-mentioned Sum of 2200 *L.* (which by the Calcul has been found the Sum annually necessary for the Support of the House) in the Trifle of 50 *L.* for making good Deficiencies: And further, That the above Rate should be established with the following *Proviso*, That each Inhabitant should be singly liable for their own Proportion, as annually fixed by the Stent-masters; and that none should be exempted from this Rate, but such poor Inhabitants, whose House and Shop does not exceed 3 *L.* yearly.



8<sup>vo</sup>, That the Magistrates and Council should be Trustees, with Power to them annually, in the Month of *June*, to elect Sixteen Assessors or Stent-masters, for proportioning the said Annual Rate, conform to the valued Rent of Lands, Houses, and Shops, within the said City and Royalty, and to be levy'd from the several Inhabitants, except from such whose House and Shop Rents do not exceed 3 *L.* a-Year: That the Stent-masters finish their Report on or before the 20th of *August*, that it may be timeously put into the Collector's Hands, for levying the said Rate by two Terms Payment, counting the Year to commence from the 15th *May*, when Houses are commonly sett, and the Payments to be made two Months at least before the Lapse of each half Year; that is, on or before the 15th of *September* for the first Term's Payment, and the 15th *March* for the second.

9<sup>no</sup>, That the College of Justice shall be empowered to name Seven to meet with the Stent-masters, both at taking up the said valued Rents of Houses and Shops, and at enclosing to proportion the said Annual Rate, whereof Two to be named by the Lords of Session, One by the Barons of Exchequer, Two by the Faculty of Advocates, and Two by the Writers to the Signet; and that due Notice be regularly given, by an Advertisement on the Walls of the Inner Parliament-House and Exchequer, Forty-eight Hours, both before the Stent-masters begin to take up the said valued Rents, and before they begin to proportion the said Annual Rate.



**10mo**, That the Annual Rate may be levy'd in the like summary Way as his Majesty's Cess; That no Court of Law shall have Power to stop or suspend the same; and the Collector, ten Days after each Term's Payment becomes due, should be empowered to levy the same by summary Distress or Sale of Goods, in virtue of a Warrant from any of the Magistrates, for satisfying each Person's Deficiency and Expence of Sale.

**11mo**, That the Magistrates and Council, as Trustees, have Power, in *June* annually, to elect a Collector, and allow him, by way of Salary for himself and Clerk, Office-rent, Books, and other Incidents, a Sum yearly, not exceeding 50 *L.* and he, at Sight of the Magistrates, to pay to the Treasurer of the Charity Work-house his whole Term's Collections, except his own Salary then due, each Term as follows; the first on or before the last of *September*, and the second on or before the last of *March*.

**12mo**, That the other Burden, not exceeding 100 *L.* to which the said Annual Rate is subjected for the Support of Criminals, shall be issued termly, by the Managers of the Charity Work-house, from their Treasurer in the Months of *September* or *March*, upon Application to the Magistrates, whose Judgment of what Part of that Sum is necessary shall be the Rule, from Time to Time, to the Managers.

**13tio**, That from and after the Commencement of this Act, all former Taxations, or other Burdens, on Houses within the City and Royalty, for the  
Main-



Maintenance of the Poor, shall cease and determine ; as also the Collections at the Church-doors, from and after the first Term's Payment becomes due in virtue of this Act: But that, notwithstanding, upon extraordinary Occasions, such as great Loss sustained by Fire, or uncommon Dearth, it shall and may be lawful for the Magistrates and Council to appoint a Collection at the Church-doors, to be applied allenary to, the Purpose expressed in their Act ; as also, so often as the same shall be authorized by a Brieve out of his Majesty's Chancery, Collection at the Church-doors may be lawfully made.

14to, That the Managers of the Charity Work-house, should be annually appointed to make up an Estimate, to be laid before the Magistrates the second *Monday* of *June*, of what Sums shall appear necessary to them for answering the Intention of this Act for the current Year, to run from the 15th *May* preceeding.

15to, That the said Estimate made by the Managers of the Charity-Work-house, shall be laid before an extraordinary Committee of Thirteen Persons, whereof two to be elected by the Magistrates, two by the Managers of the Charity Work-house, three by the Lords of Session, two by the Barons of Exchequer, two by the Faculty of Advocates, and two by the Writers to the Signet, of which Committee seven shall be a Quorum ; and whatever the Majority of the said Committee, or their Quorum, shall judge a proper annual Rate for the then current Year, shall be entered into a Book to be kept for that Purpose, and be signed by such Preses as they shall elect



elect, an Estimate whereof shall be the Rule to the Stent-masters or Assessors, for proportioning the annual Rate to be levied for the Service of the then current Year.

16to, That the said extraordinary Committee, shall be elected in *June* annually, on or before the second *Monday* of that Month, and shall be authorised and appointed to meet in the Council House at Three o'Clock Afternoon, on the third *Monday* of *June* yearly, in order, after examining the Estimates made up by the Managers of the Charity Work-house, to fix the annual Rate for the Year current; with this Proviso always; That in case the said Committee, or Quorum thereof, do not convene at the Time and Place above-mentioned; that the Estimate, or annual Rate made up by the Managers of the Charity Work-house as aforesaid, shall be the Rule to the Assessors or Stent-masters for the Year then current: And the Magistrates and Council are to cause record, in a Book to be kept for that Purpose, the annual Rate of each current Year, and furnish the Assessors with an Extract therefrom, under the Hand of their Clerk, on or before they convene; which Extract, shall be sufficient Authority to the Assessors for proportioning the said annual Rate, upon the Inhabitants liable in Payment thereof.

17mo, To complete the salutary Intentions of this Act, it is proposed, That the Poor of the Parishes of *Canongate*, *South* and *North Leiths*, and *St. Cuthbert's*, should be assumed in-



to the Charity Work-house, upon Application from these Parishes.

18<sup>vo</sup>, To gain that End, it is proposed, That there should be a Clause in the Act, authorising Trustees to transact and agree with the Magistrates and Council of *Edinburgh* for such Sums as shall be deemed reasonable for assuming their respective Poor; and that their Agreement, if approved of by a general Meeting of the Managers of the Poors-house, called for that Purpose, should be deemed sufficient for completing the Transaction.

19<sup>no</sup>, That the Magistrates and Treasurer of the *Canongate*, with four Persons elected by the Kirk-session, and six chosen by the Proprietors of Houses, upon a Meeting previously called for that Purpose, should be Trustees for the Parish of the *Canongate*.

20<sup>mo</sup>, That, in like Manner, the Magistrates, Four chosen by the Kirk-session, and Six by the Proprietors of Houses in *South-Leith*, should be Trustees for that Parish.

21<sup>mo</sup>, That the Magistrates, Four chosen by the Kirk-session, Four by the Heritors of Houses, together with such of the Landward Heritors whose valued Rent amounts to 100 *L. Scots* or upwards, should be Trustees for the Parish of *North-Leith*.

22<sup>do</sup>, That the Magistrates of *Potterrow* and *Portsburgh*, Six Persons elected by the Kirk-session,



session, together with such of the Landward Heritors whose valued Rents amount to 200 *L. Scots* or upwards, should be Trustees for the Parish of *St. Cuthbert's*, and the Majority of the Trustees of each of these Parishes to be a Quorum.

23<sup>th</sup>io, That the Trustees for the said Parishes, should not only be authorised and impowered to transact and agree anent assuming their Poor into the said Charity Work-house, but also to concert and put into Execution, proper Measures for levying the Sums necessary for their Maintenance and Employment, and proportioning the same amongst the Heritors, Tenants, Liferenters, and Occupiers of Lands, and Tenements, Houses or Shops in the said Parishes, with Power to name Assessors for that Purpose, with such Salaries as they shall judge reasonable, not exceeding 20 *L. a Year* for each of said Parishes, all Incidents for Clerks Writing, and Books included.

24<sup>th</sup>io, What whatever Agreement the said Trustees shall make, in order to the assuming their Poor into the said Charity Work-house, should, by Act of Parliament, be made binding upon the respective Parishes in all Time coming.

25<sup>th</sup>io, That the Magistrates of the said Parishes, should be Trustees, *ex officio*, those from the Kirk-session, annually elected on the second *Monday* of *June*, and those chosen by the Proprietors of Houses or Lands, to be continued for seven Years from the Date of their Election, on Account of the Difficulty of bringing such great Numbers



together, and *interim* Vacancies by Death, or being denuded of the Property of their Houses or Lands, to be supplied by the surviving Trustees named by the Proprietors of Houses and Lands in the said Parishes, their electing out of their respective Bodies, Persons for supplying the said *interim* Vacancies.

COPY





*COPY* of LETTER on Sub-  
ject of the foregoing Pro-  
posals.

S I R,

**T**HERE has been an Intention a Foot for a good while past, among some People in this Town, to have it saddled with a Tax for the Poor by Authority of Parliament; the Projectors were few in Number, and instead of propaling their Scheme, which ought to have been done, as the Execution of it must affect every Man having Property in or near *Edinburgh*, they made a deep Secret of it. It was so far on in the Month of *September* or *October* last, as to be drawn up in the Parliamentary Stile of an Act, and I had the extraordinary Favour of being permitted once to read it over, but on Promise that I should not Copy or take Notes of it. From the Perusal I had, I made some Objections, with the Reasons of which the Projectors seemed and declared them-



themselves so much satisfied, as that I had Ground to believe, that if ever the Project was attempted, the Plan would at least be altered. The Affair seemed to be dropt entirely, for some Time after that; and when the Projectors of late departed so far from their Design of keeping the Scheme out of the Hands of every Body else, as to give written Copies to the Lord President, Dean of Faculty, and Keeper of the Signet, and perhaps some others: It was at the same Time given out, that there was no Intention of applying to Parliament this Session, but that these Copies were given, to the End the Judges, Lawyers, and Writers to the Signet, might have their Thoughts on the Matter. I laid my Account, as did many others of the Persons most nearly interested, that by this Method the Thing would become quite publick, and in every Bodies Hands, and that we should have had Time, either to be satisfied of the Reasonableness of the Measure (which from me shall always procure Acquiescence) or to have prepared Materials for opposing its being carried in Parliament; but, to our Surprise, it came out Yesterday, That our Town-council, or a Party in it, had come to a Resolution to make the intended Application to Parliament immediately, and that they accordingly sent off an Express with it. Upon this Intelligence I exerted myself forthwith for a Copy of their Paper, and got it as here inclosed: And as I am fully impressed, that it is the most pernicious Project that could be hatched for this Town and Neighbourhood; That if it goes through, it will ruin the Town altogether; That there is really no Necessity for it; That if there was, it could be established in another Way of less



less Expence and easier to be redressed, if my Fears prove well founded ; and that it will by no Means answer the supposed Intention ; I think it my Duty to oppose it, so far as lies in my Power. If the Murmurings against it in Town are not carried off, or don't fall off themselves very soon, it is likely that there will be Application made to the House of Commons for being heard against the Bill on Behalf of the Heritors in Town. If no considerable Body of them joins in such a Measure, it would surely be ridiculous and vain for a few, and far more for one, to enter into a formal Opposition ; I must in that Case content myself with suggesting to you, and by your Means, to any Members of Parliament you please, my Reasons for saying what I have above said in the general on the Subject, and if they can't prevail (as I hope they will appear, at least to deserve being offered to Consideration) to postpone the Interposition of any Act of the Legislature to any such Scheme, till those affected by it have had Time to deliberate upon it, and prepare more weighty Reasons against it, in case they cannot come into it ; I must either submit to the Tax, or remove from the Place subjected to it.

In Prosecution of what I intend at present, which must consist only of short Hints, I shall take the Parliamentary Method of speaking, *first*, as you'd say, against committing the Bill, and then supposing that Question given against me, object to the particular Clauses or general Plan of it.

In the *first* Place, I then say, That there is no Necessity for any such Bill : Because there never has been, as yet, any Deficiency of Fund for an-  
swering



swering the Design, for answering of which, this Bill is supposed necessary ; that is, the Provision and Support of the Poor in the Charity Work-house ; and in this I proceed on the Information of some who have been in the Management ever since it was erected, who assure me, That tho' the Treasurer has sometimes been in Advance, yet he never mist being reimbursed, and supplied to the full, by a voluntary Contribution on the first Intimation of Need for it ; and this is a Fact which can be proved, or will be disproved by the Books appealed to, for founding the Bill.

I say, in the *next* Place, That there is no Necessity for any such Bill or Aid from Parliament, tho' more Fund than arises, or a greater Certainty of Fund, was requisite ; because the Lords of Session have the Authority of Parliament already, with Consent of the Magistrates of *Edinburgh*, to impose the Tax proposed, if they think it just and necessary ; and to enforce the Payment of it in the most summary Manner, conform to Act 12th, Parliament 1686 ; which Power, I see by what is printed of the Books of Sederunt, they accordingly exercised, not only recently after the said Act, *viz.* in *January 1687*, by authorising the Magistrates to levy 500 *L. Sterling* yearly for three Years off the Inhabitants ; but also lately in the Year 1731, by concurring in an Agreement between the Town and Shire, and authorising the Magistrates to levy a Tax for the Poor on the Members of the College of Justice. When I consider this Act of Parliament, and those Proceedings on it (and there may be many more that I know nothing of) I cannot figure to myself a Reason for our present Magistrates going to

Par-



Parliament with their now Proposal, unless it be either to make a Jobb for some Body, on Pretence of soliciting for the Act sought; or out of hopes that they may get the Parliament to do what they cannot expect to satisfy the Lords of Session, on fair Representation and Hearing, is either just or necessary, by Way of Surprise, for Want of Information and Opposition, which must be attended with an Expence, that probably few People would chuse to engage in; while the Projectors and Pushers work on the Community's Money, and probably pay themselves for their Trouble, as well as indemnify themselves of the Expence. If they mean nothing but what's fair, Why do they not seek Power to levy the Tax in the Way laid down by the Act 1686? or if it is any Way deficient, Why do they ask more from Parliament, than to explain or enlarge the Power of the Lords of Session? I hope no more will be granted them, and then we shall have Opportunity of being heard at home, and with little Expence; and then too, the Tax may be laid on for a Time for a Trial; and if that Trial proves that this Plan for supporting the Beggars, would beggar the Half of the Town, now in tolerable Circumstances, the Lords could take it off altogether, or lessen it. For,

In the *third* Place, I say, That the imposing of the Sum, supposed in the Bill to be necessary for answering its Intention, on the House Rents in *Edinburgb* (or within the Royalty as it is exprest) must greatly impoverish, if not utterly ruin, all the Proprietors or Liferenters of these Houses, who have but small or moderate Incomes; and GOD knows, that that is the Case of a very



great Number among us. Every Tax upon the Rent or Inhabitants does fall, and must, from the Nature of the Thing, fall upon the Landlord ; let the Law provide how it will, as to the Tenants or Inhabitants, being the Person only liable ; for he will consider what Taxes he becomes subject to in that Capacity, and will have the Rent the lower upon that Consideration. And we have very heavy Taxes of that Kind here already ; for Example, for a House I possess, and for which I don't think I could get above 20 *L. Sterling* Rent, I pay of Land-tax 1 *L. 16 sh. 8 d.*, for Annuity, 1 *L. 6 sh. 8 d.*, and for Window-tax 12 *sh.* these are near 19 *per Cent.* of my Rent : And I am well assured, that 10 *per Cent.* more on the Rent of *Edinburgh*, will not raise the Poor's Tax now proposed, though the Houses were all to be possess'd, and the Rents to continue as at present ; and so we shall have 30 *per Cent.* or thereby, Deduction on our Rents. Considering how many Widows and fatherless Children here are brought up and living creditably, who have not so much perhaps in all as the Rent of my House, considering the Expence of necessary Repairs on such Subjects, the Chances of lying waste, &c. I am persuaded no Man will think it just, that 10 *per Cent.* (I should say 12½ *per Cent.* on these Data) of their small Pittance, should be forced from them to maintain the begging Poor, as it would be the next Thing with putting them on the same Footing with these.

But this is not the worst of it either ; for if it should happen that a third only of the Town should be laid waste, or, which is the same Thing, the Rents over all should fall a third, the Land-



tax being a set Sum that must be made good out of the Parts inhabited, and the intended Poor's-Rate being to be on the same Footing as the Proposal stands, the Diminution to the Proprietors on their Rents must rise considerably in Proportion; and that such laying waste of a great Part of the Houses within the Royalty, or Downfall of the Rents of the whole, will be the unavoidable Consequence of this Proposal, if past into a Law, appears to me with a Clearness, almost equal to Demonstration. You know the Narrowness of this Place, that no Part of the Suburbs is at great Distance from the Centre of Business in it; and that some Part of the Suburbs are even nearer that Centre, than some other Parts within the Royalty are; and I leave it to you to judge, Whether, even supposing the Rents of the Suburbs were as high as those within the Town, (as 'tis certain they are not) it would not be worth while to live without the Ports to save 30 *per Cent.* of the Rent? and whether there are not many People who would do so, unless the Landlords within the Town abated so much on their Rents, merely on the Article of Interest? and even that is not the only Thing to be considered on this Point, for, as it is hinted in the Proposal, that one Cause of Deficiency in Fund, is, that the Frequenters of Nonjurant Meetings, &c. contribute nothing (which I am told is indeed the Case, contrary to their former Behaviour, since the late Rebellion, upon a Pretence appearing to me void of Foundation) so it has been owned to be the principal Design of the Law, to get them forced to contribute; and as I take their refusing of late the Assistance they used to give, to be



really, and at Bottom, the Effect of Humour and Resentment against some Measures they don't like; I cannot doubt, but that they will carry that so far as to live in the Suburbs, rather as submit to this compulsitory Charity; and what Effect that must have, every one who knows this Place can easily see. The Cure for this lies, in making the Tax extend over the contiguous Parishes, whereby they would not get Houses, free of the Tax, to live in at any Distance convenient for doing Business in Town; but you see that is not done by this Bill proposed. But this belongs to the second Part of my Design, to which I shall now proceed.

We are now, I suppose, in a Committee, and the Bill under Consideration of the Tenor, or to the Purport of the enclosed Paper; and I also suppose the Facts set forth in the first six Sections of it proved (tho', I am told they cannot be all true) and then I object,

*First*, That no such Rate or Tax ought to be imposed upon, or levied from the Inhabitants or Householders within the Royalty, unless the Suburbs be also comprehended or included under the Act; because without that, the Inhabitants within the Walls, do not get the Value they are supposed to be purchasing by the Tax; that is, an Exemption from the Nuisance of the begging Poor, and being taxed by their clamorous and troublesome Importunities; and the Reason of my saying so, is founded on the Experience of past Years. We have for some Years been kept free of the begging Poor on the Streets, and at the Doors of our Houses in Town; but no sooner  
does



does one set his Nose without any of the City Gates, than Shoals of Beggars attack him, and he is exposed to all the Inconveniencies he formerly felt within the City, and these are doubled by the Numbers; and so his paying Poor's-Rate, does not at all protect, from being taxed again by the Poor, any Man living in *Edinburgh*, if either his Amusement or Business leads him to walk into or through any of the Suburbs. I infer from this, that no Scheme of this Kind should have been presented to Parliament, or ought to meet with its Approbation, without including the Suburbs; because otherwise it is taxing the Inhabitants of the Town, without giving them the proper Equivalent for the Tax.

*Secondly*, Supposing this amended, and that thereby we had the Hope given us, at least, of a proper Equivalent for a Tax, the Extent of the Tax to be levied, ought to be ascertained or limited in a Way quite different from that proposed in the Bill. It is there proposed, that Authority should be given to levy a Sum not exceeding 1800 *L. Sterling per Annum*, to be ascertained by a Method there laid down; as to which Method, I can say little, whether it be a proper one or not; for ought that appears, or is laid or set forth in the Bill, this Sum might be equal to the full Rent of all the Houses in *Edinburgh*. I know the Projectors affirm, that 8 *per Cent.* of the Rent of the Houses intended to be subjected will raise that Sum; but I also know, that other People, who, by being long Stent-masters, have had Opportunity to learn at what Sum the Rent may be computed on a Medium, affirm, that it will take 12 *per Cent.* to raise 1800 *L.* and according



cording to any Inference I can draw from the Pro-  
 portion I pay, for my House of the Total of Land-  
 tax laid by Law on the City of *Edinburgh*, it  
 cannot be below 10 *per Cent*. Whatever be in these  
 contrary Affirmations is noway material; be-  
 cause this is plain and obvious, That the only  
 Way to assure me or any Man, that the Tax is  
 not to exceed so much *per Cent*. (be that what you  
 will) is, that the Act should say so; that is, that  
 Authority should be given (not to raise a Sum  
 not exceeding 1800 *L.* but) to lay on and levy  
 an annual Rate not exceeding so much *per Cent*.  
 of the Rent of my House; this is but fair Play,  
 both to the Legislature and to us, and it is agree-  
 able to the Form in which every Tax, or Rate on  
 an annual Income, hitherto authorised by Parlia-  
 ment has been laid on; they are all laid on at,  
 or limited to, so much in the Pound; and indeed  
 to lay on a Tax for the Poor at a certain Extent,  
 without regard to the Proportion it may bear to  
 the annual Income out of which it is to be raised,  
 would be the most ridiculous Thing in the World.  
 It would be statuting, contrary to all Reason, that  
 those whom certain Persons shall deem to be  
 Poor, and take into a certain House, shall be  
 provided competently at their Discretion out of  
 my Income, even tho' the making up this Com-  
 petency to them, should not leave as much to  
 myself as the lowest of them gets, or should even  
 deprive me of my All: Whereas the Laws of  
 GOD and Nature dictate, That I and my Fa-  
 mily should first be secured of a Competency out  
 of my own, and that the Provision from me for  
 the Poor, should be only out of what I can spare  
 of my Income, over that Competency. In  
 short



short you see plainly, that if 1800 L. was to be raised, tho' it was true that the Rents, as they now stand, would produce this at the Rate of 8 *per Cent.* it must take 16 *per Cent.* of the Rents payable, if Half the Houses should be waste, or the Rents fall a Half, and so proportionally, as the Wastes or Downfalls of Rents chance to be more or less; and I have no Fear that ever the House of Commons will give any Sett of Men a Power to tax me for any Purpose, or on any Pretence whatever, beyond a certain Proportion of the Subject for which I am to be taxed, to be by the Law expressly and clearly limited, if the Thing is but suggested to them.

*Thirdly*, There is a great *Fraccas* made in the Proposals about naming Stent-masters, their making Proportions and Reports, Methods of controuling them, a Collector with a Salary, &c. which can point at no good Purpose, as there is not the smallest Occasion for any of these Officers or Doings, tho' the Tax was to take Place, whether in the Form proposed, or in my Way, unless something be in View, which the Projectors chuse to conceal, or wrap up in the Dark. Every Year Stent-masters are chosen for taking up the Valuations of all the Houses in Town that are posselt, and they take it up accordingly for the Purpose of proportioning the Town's Quota of the Land-tax, or so much of it, on the several Houses so valued. Tho' the Sum to be levied on the City, for the Use of the Publick, be the same this Year, as it was the last, the Rate *per Cent.* necessary for making it out from the Particulars, may be, and in my Time has been, different in the two Years; and this arises from the

State



State of the Wastes, or from the Stent-masters varying the Proportion between Property and Trade, or from other Causes : But then the Valuation of Houses posselt for any one Year being thus settled, the Tax we pay which is called Annuity, is always levied at a certain fixed Rate of 8 *per Cent.* on the Valuation of each House. Now if the Poor's-Tax was to be settled, at a Rate in Proportion to the Rent (not at a Sum certain to be raised, let the Proportion run never so high) it is obvious that no more needs be said in the Law, but that it shall be levied at a Rate to be settled, not exceeding so much *per Cent.* on the Rent at which the several Houses shall be valued for that Year, to the Purpose of levying the Land-tax, and that would apply to each House, as easily as the Annuity now does. Nay, if the Poor's-Tax was to be considered on the Footing of the Land-tax, and of the Proposal, that is, as if a Sum certain was to be levied, whatever Proportion it should require of the valued Rent yet still, whenever it is settled by those entrusted, What that Sum certain is to be for such Year, it is very easy to find out how much *per Cent.* of the valued Rent of all the Houses posselt (as taken up for the Purpose of the Land-tax, so far as subject to the Poor's-Tax) is requisite to answer that Sum ; and then no more needs be done, but to declare that so much *per Cent.* is to be the Rate for that Year : And as this Tax, in either Way of settling its Extent, can be thus assimilated to the Annuity, and conjoined with it ; and as both are leviable from the same Persons for the same Subjects (so far as both affect) the Poor's-  
Tax



Tax may be levied by the Collector of the Annuity, without any great Addition to his Trouble. This is so obvious, that it looks odd to point at loading this Tax with a Place of 50 L. beside all the Charges which must attend the making a Valuation for it, different or distinct from that settled for the Rule of levying other Taxes. If the Valuation, for levying these by has been unfairly or partially made up, for Years, or any Year past, let Care be taken that it be done fairly and impartially in Time to come; and then it must infallibly be the only Rule for proportioning the new projected Tax, or any other Tax, if there was Twenty of them, which is to be levied on the House-rents: But to suppose that there is to be one Valuation for one Purpose, and another Valuation for another Purpose, of one and the same Subject, for one and the same Year, is quite absurd.—You'll observe that the College of Justice has the same Check on the Town's Stent-masters, with regard to their making up the Valuation by which the Annuity is levied, as is now proposed to be given to it, with regard to the making up the Valuation by which the Poor's-Tax is to be levied; so that all these Clauses are quite needless and vain, in my Apprehension: They may afford Perquisites to some Folks, and will increase the Weight of the Tax, and that's all they can serve for.

In the 13th Section of the Proposal, something is thrown out, which would induce a Stranger to think, that this is no new Tax coming on us, but only one certain in Place of others, to which our Houses were formerly subjected; and such a one will be ready then to imagine, that these Burdens we



get free of, were such as, if reduced to a Certainty, would have been as heavy, or near as heavy, as this. But as this is by no Means the Case, the Insinuation is not fair. I never heard it so much as pretended, that there was any Taxation or Burden whatever laid on our Houses for Maintenance of the Poor, except that it has been said to me, that 2 of the 8 *per Cent.* which I have above called all *Annuity*, is appropriated for the Poor (whether it is really so or not I cannot tell;) but I think in general, that the Proposers should be called upon to say, in plain Terms, what these former Taxations and Burdens on Houses, from which we are now to be freed, are, that the Members of the Legislature may not be misled, and go upon erroneous Suppositions in Fact.

I say nothing with regard to the Clauses calculated for bringing in the Poor of the four Parishes, surrounding the Town, to the Benefit of the Charity Work-house, because I don't understand them, and believe they'll never have or take Effect. In so far as the Suburbs of the Town are concerned, which are within two of these Parishes, I have already said, that I apprehend the including them to be absolutely necessary for justifying the Imposition of the Tax, even upon the Inhabitants of the City; nay, it will be so for securing the very Design of the Proposal, if the Poor's-Tax is to be limited to so much *per Cent.* on the Rents of Houses posselt, which I cannot doubt it will be, if ever it is authorised at all.

I have been much fuller than I thought of being, when I sat down to write to you, but I hope you will excuse the Trouble I have given you. I do assure you, I would not have taken that which



I have done for all my Share of the Tax for the first Ten Years ; and that I have no Expectation of Fee or Reward from any Man for it : Neither have I had Opportunity to communicate my Thoughts to any other Person, nor do I yet know of one Man to join me. I work from a Conviction that I point at the good of my Fellow-Citizens ; and all I desire for the present is, that you would give me your Assistance in preventing the Tax's being imposed, till they can be duly apprised of the Contents of the Bill, if one comes to be proposed in Parliament ; and have an Opportunity of being heard, if they can see Cause to oppose it, and be so minded. I am,

S I R,

Edinb. Feb. 2.

1749.

*Your most obedient humble Servant.*

*P. S. To the Housholders, &c.*

**A**N other Objection to the Plan proposed, occurred after writing the foregoing Letter, viz. That there is no Man, nor Body of Men, undertaking or obliged to maintain the Poor, or keep them off the Housholders, in Consideration of the Tax to be levied ; nor any proper Powers ask'd for enabling the Trustees, or Undertakers, to compel the Poor to go in to the Workhouse, &c. So that for ought sought to be provided for by the intended Law, the Tax may be levied once by the Trustees, and again by the Poor



Poor themselves, even within the Royalty. It may be observed, That in Laws settling Rates on particular Towns, Parishes, Squares, &c. in *England* (whereof there are several Instances) the Trustees are tied down to do the Thing for which the Rate is levied.—And in fine, so far as has occurred to me, no such Law for a Rate, on a particular District, has been past, but on the Petition of the Inhabitants or Housholders subjected to it: And whether you will stand by, and let the Petition of the Town-council, be look'd on as the Petition of the Housholders of this City, as it surely will be taken to be in Parliament, if you be silent, depends on yourselves.

F I N I S.









